**DQC\_0015 Negative Values Rule:**

Consider adding the following members to [DQC\_0015\_MemberExclusions](http://xbrl.us/data-rule/dqc_0015-me/).

1. Adjustments for New Accounting Pronouncements [Axis] / New Accounting Pronouncement, Early Adoption, Effect [Member]
2. Scenario [Axis] / Pro Forma [Member]

In the followings examples, balance sheet elements used with these axis/member combinations should be exempted from the rule.

**Example 1 (Adopted)**: Impact of Recently Issued Accounting Standards—Adopted

Simplifying the Presentation of Debt Issuance Costs—In April 2015, the Financial Accounting Standards Board (“FASB”) issued accounting changes which simplify the presentation of debt issuance costs. The guidance requires debt issuance costs related to a recognized debt liability to be presented in the balance sheet as a direct deduction from the carrying amount of the related debt liability, consistent with the presentation of debt discounts. The guidance is to be applied retrospectively to all prior periods presented in the financial statements. We adopted these accounting changes during the three months ended June 30, 2015, which resulted in a $14.2 million reduction of our Intangible assets, net and Long-term debt at December 31, 2014

**Example 2 (Effect if would have been adopted)**:  In April 2015, the FASB issued ASU 2015-03, Interest - Imputation of Interest, which amends the current guidance to change the manner in which debt issuance costs are presented on an entity’s balance sheet. This new guidance will require the Company to present debt issuance costs related to recognized debt liabilities on the balance sheet as a direct deduction from the debt liability, as opposed to the current guidance that provides for presentation of the cost of issuing debt as a separate asset. ASU 2015-03 requires retrospective application to all prior periods presented in the financial statements. This new guidance is effective for the Company in the first quarter of 2016, with early adoption permitted, including in any interim period. We expect to adopt this guidance on January 1, 2016. If we had adopted this standard in the second quarter of fiscal 2015, the result would have been to reduce by $XX.X million and $11.6 million as of June 30, 2015 and December 31, 2014, respectively, the deferred financing costs balance with a corresponding reduction to the long-term debt balance in our consolidated balance sheets.